

PGA NEEDS, SAYS COMMITTEE, ARE BOOKKEEPING, SALES IDEAS, BETTER BUYING

RECOMMENDING a specific and constructive program "to helping pros become better businessmen," the Educational committee of the PGA, consisting of George Aulbach, chairman; and Leslie Cottrell, Dewey Longworth, Francis and Robert Smith, has submitted a report of its first quarter-year's work.

After consultation of leading PGA pros and manufacturers' representatives on pro business problems, the committee concluded "the three things 'needed most,' in the order of their importance, are: (1) simplified bookkeeping, (2) sales promotion ideas, and (3) better buying methods."

Charting a course of action based on the needs of pros, the Educational committee plainly outlined a procedure for the PGA to follow in keeping with its avowed function.

The Committee report follows:

Simplified Bookkeeping System

After checking various booking and audit systems, your committee recommends that the PGA officially adopt the system designed by Harold W. Leatherbee, audit expert of Braintree, Mass. This sound plan of shop bookkeeping is already enjoying much success in the New England section and is highly recommended by its president, Leslie Cottrell. It appears to be the most simplified and most understandable ever offered for golf shop management.

This set of accounts is designed to assist you in an elementary manner, to record your daily business transactions in a concise and systematic way, whereby the accumulated results will reflect your business for any desired period, in total by classifications, on a cash basis.

This system is so complete and so up-to-the-minute that a special section has been set up for wages under the direction of our new Federal laws.

This year it is especially necessary for the golf professional to keep an accurate record of wages paid, for the following reasons. A Federal Law known as the "Social Security Act," of which Title VIII became operative on January 1, 1937, provides in brief that every employer of one

or more employees shall be liable for the deduction from his employees' total wages, not in excess of \$3,000.00 each, an amount equal to the following:

Years 1937-1938-1939.....	1 %
Years 1940-1941-1942.....	1½ %
Years 1943-1944-1945.....	2 %
Years 1946-1947-1948.....	2½ %
Subsequent years	3 %

Together with this deduction, the employer is also liable for an amount equal to the deduction from his employees' wages. At the end of each month the employer shall total the deductions made from employees, on the same basis and add a like amount as his contribution for this tax, then complete Federal Form SS-1. This tax is payable to the Collector of Internal Revenue, and should be in his hands not later than the last day of the succeeding month.

An example of this is shown as follows: "A," an Assistant, is employed by "B," a Golf Professional. "A" receives \$100.00 per month plus \$20.00 bonus for instructing pupils, or a total of \$120.00 per month. "B," the employer, must deduct from "A's" total wages 1% or \$1.20 for the employee's contribution and must also contribute 1% or \$1.20 of his own money for the employer's contribution. "B" must execute form SS-1 each month and pay the Collector of Internal Revenue, in the above mentioned example, \$2.40.

The forms included in this set under the caption of "Wages" are for the recording of total wages paid each employee and deductions to be made, together with a "Personnel Record."

Make Further Recommendations

1. Our present PGA library of films should be brought up-to-date featuring the leading playing pros of today. They should further be spiced with a bit of humor, golf instruction and interesting

scenes of national championships. These films should be available to loan to any member in the 16mm size.

2. A series of radio talks and interviews of leading tournament players should be prepared for electrical transcription. This material should always be available to any member who may be fortunate enough to secure some free radio time. The introduction to the feature talk to be made by a home pro in person.

3. A copy of six instructive articles should be prepared in mat form and be available to any member. The home pro may have them completed by his local printer with his name prominently displayed as the author of this instruction. This material may be used as a monthly statement mailing piece or for local newspaper publication.

4. A clever series of monthly "Pro-News" should be prepared in mat form and be available for free distribution to the membership. The bulletin to contain many snappy comments on golf, a bit of humor, golf instruction and timely topics of golfdom. The home pro may have his local printer complete the printing with his own name prominently displayed as the editor.

We believe the PGA should set up an annual "honor award" for the best individual achievement by a member for the promotion of higher standards in the professional golf business. The honor to be awarded at the dinner following the annual PGA meeting each year. The idea is to encourage more thought among our membership on how to improve our business.

Sales Promotion Ideas Are Submitted

So much may be said about the many details and major subjects associated with sales promotion in the professional golf business that we recommend the presentation of this valuable information to the membership through the publication of a small "Pro-Profits" booklet.

A. A good display is another step toward successful sales promotion and may be covered thoroughly in the "Pro-Profits" booklet. Practical pro fixtures, correct lighting effect and cool attractive color harmony in the shop are very important. There are many high-grade fixture manufacturers who would be pleased to cooperate with the members of the PGA by furnishing drawings and other valuable information.

B. There are many methods of advertising that are especially adapted to the golf professional business. Probably the most outstanding method and the one that will bring almost certain results is a series of sales letters. These letters should be directed to the various types of members. Such as: those who need a new bag, those who need new clubs, those who use cheap balls and those who want the very best equipment. These letters followed by a personal call will go a long way toward making a definite sale. Other important information on this subject may cover much space in the "Pro-Profits" booklet.

C. There are nearly fifty different selling ideas that every pro should know. Not every one is adaptable to every pro, but some of them will help every pro. Space will not permit the listing or explanation of these valuable selling thoughts at this time. However, the "Pro-Profits" booklet could cover this subject in splendid fashion.

Better Buying Methods Are Required

Making profit through correct buying is just as important as good selling. The majority of pros over-buy. Many return the merchandise they are unable to sell at the close of the season to liquidate the debts. The manufacturer is then forced to dump this shop-worn merchandise through cut-price stores to reduce his losses to a minimum. Therefore, sound buying would eliminate much store competition. Every pro should understand that his inventory should never be more than one quarter of his annual sales. Or a complete stock turnover four times a season. Profit is made through quick turnover and not by holding out for a long end profit. Many pros use poor judgment in buying, frequently make large purchases because of special prices. Turnover and not price is the first fundamental of profit. Another fine subject for the "Pro-Profits" booklet.

Business Manager for PGA Is Recommended

The duties and necessary details to continue the work of the Educational committee to a successful conclusion are so numerous that no man or group of men working during their spare time can do this work justice. Every detail needs immediate attention and the careful consideration of a trained executive mind. Therefore, your Educational Committee

recommends that the position of Business Manager be set up as a paid executive. This office to be under the direct supervision of the president. This executive should call on the pros of each section, hold business meetings, discuss their problems of shop management, proper methods of sales promotion and advertising.

The rapid growth of the PGA and the continuance of its success demands that every program under the Educational Committee be carried to a conclusion on the highest possible business basis. This is only possible through an executive who can concentrate his entire efforts and thought on this work.

We ask that you give this matter your serious consideration.

(Signed for the Committee)

GEORGE AULBACH,
Chairman.

St. Louis High School Official Lauds Pro School Instructors

WILLIAM T. SMITH, JR., sponsor of the golf work at the Sumner high school of the St. Louis (Mo.) public school system pays high praise to the work of the Eastern Missouri PGA which took action on the PROMotion plan in introducing golf to Sumner students.

Writes Mr. Smith—to PROMotion:

The Sumner High School Golf Club is greatly indebted to you and to the organization of professional golfers for developing an interest in golf among our members through a series of professional golf lessons. I wish to commend Mr. Burns, secretary of the Eastern Missouri section of the PGA, and Mr. Kellagher who has assisted Mr. Burns in giving the demonstrations. Both have been very patient and considerate of our members, and have proven to be very capable teachers of golf.

May your association continue to arouse the interest of the high school youth to the delights, benefits, and pleasures of golf. Such an endeavor is highly commendable. Please permit me to thank you again on behalf of the members of our golf club and may we look forward to another happy and pleasant meeting next year.

Glens Falls Open Timed to Attract Big Galleries

DATES chosen for the 1937 Glens Falls Open, at Glens Falls (N. Y.) CC, August 27-29, overlap the ending of the

race meeting on the world famous track at Saratoga Springs just seventeen miles away, and tournament officials consequently expect a larger gallery and entry list to be drawn to the affair.

Purse has been increased \$200 to \$3,700 with a first prize of \$1,000. Eighteen holes will be played on Friday, 18 on Saturday, and 36 holes Sunday. Only the 60 low scoring players at the end of the second round will qualify for the final day play. Advance commitments indicate most of the top-flight stars will be on hand for the tournament, thus assuring success of the event.

THERE was unusual consistency in the performances of the stars of the tournament circuit when they played in the 1937 National Open. Bobby Cruickshank was the only infrequent tourney entrant who was in the top layer of Open finishers.

Guldahl, following up his win of the Radix trophy for the 1936 low medal average with the National Open victory and Snead, Cooper and Dudley finishing second, fourth and fifth in close relation to their Radix cup standings revived interesting studies of the abandoned "permanent" trophy.

Three Birdies in a Row—George Sargent, veteran pro at East Lake CC, and former president of the PGA, was reminded all of a sudden that he and Mrs. Sargent are not in years the lad and lassie their grand health of high spirits indicate. Their first grandchildren came in a batch of three within two weeks of each other. Robert Alfred was born on April 8 to Mr. and Mrs. Alfred Sargent. Al is pro at Inverness. On the same day Sam Gardwood III was born to one of George's daughters and two weeks earlier George's daughter Gladys became mother of her first daughter.

Hoare Back in Chicago—A high and fighting heart keeps the veteran Willie Hoare in hopeful condition for recovery although Willie has gone through more than two years of a sick-bed siege. He arrived at his home in Chicago after spending the winter in St. Petersburg, Fla., in time to receive birthday greetings from his pro and amateur friends all over the world.

Willie as an Open competitor, of course, is inviolated, but through the courtesy of the USGA continues to be sent a competitor's badge for the event in which he played for many years.